2	15. General Administration, State Loan—Bank commission and contingencies	41,615	As the terms and conditions for the repayment of the 5 per cent loan and the floatation of the 3 per cent loan had not been decided upon, the expenditure connected with these could not be provided in full. Only a lump sum of Rs. 30,000 had been provided tentatively. Hence the additional allotment had to be urgently sanctioned to meet all the connected items of expenditure.

House adjourned for lunch at 1-30 p.m. and reassembled at 2-30 p.m. with the Deputy President in the Chair

SUPPLEMENTARY GRANTS

1. Rs. 1,000 under "5—Co-operative Societies—Contingencies—Miscellaneous"

Mr. T. K. Nayar *(Minister for Rural Development)*: Sir, I move for an additional allotment of Rs. 1,000 under "5—Co-operative Societies—Contingencies—Miscellaneous". The term of the Co-operative Enquiry Committee has been extended till the end of the year 1943. There is no allotment to meet this item of expenditure. Hence an additional allotment of Rs. 1,000 is necessary under the above head. I request the House may be pleased to grant this allotment.

Mr. C. J. Mathew *(Joint Secretary to Government)*: I second the motion.

Mr. A. V. Moothedan *(Chalakkudi)*: Is the Committee working still?

Mr. T. K. Nayar *(Minister for Rural Development)*: The term of the Committee has been extended till the end of 1943. This is December. I expect the report within the limited time.

Demand put and carried

2. Rs. 767 under "33—Industries—Transferred—G. T. School—Miscellaneous"

Mr. T. K. Nayar *(Minister for Rural Devlopment)*: I move for an additional allotment of Rs. 767 under "33—Industries—Transferred—Government Trades School, Trichur, Miscellaneous". The Government Trades School, Trichur, is now being conducted in a rented building. There is no budget provision for the payment of rent. An additional allotment of Rs. 767 is therefore necessary for payment of rent this year under the above head.

Mr. C. J. Mathew *(Joint Secretary to Government)*: I second it.

Demand put and carried

3. Rs. 750 under "38—E. Income-tax—Contingencies"

Rama Varmha Tampuran *(Secretary to Government)*: Sir, I move for an additional allotment of Rs. 750 under "38-E—Income-tax contingencies—Law charges". This amount is required to pay the fee due to the Advocate-General of Madras on a reference made to him in connection with an income-tax appeal case. I request that the amount may kindly be sanctioned.

Mr. A. B. Salem *(Mattancheri)*: May I know, Sir, what the nature of the appeal or reference is?

Rama Varmha Tampuran *(Secretary to Government)*: One of the merchants here who has been assessed for income-tax and super-tax left the State all on a sudden to his native place somewhere in Kathiawar and the question arose whether there is any remedy against him. On that a reference was made whether we could sue him in Kathiawar or in Bombay or wherever else he has assets outside the State. On that question a reference had to be made to the Advocate-General of Madras.

Mr. A. B. Salem *(Mattancheri)*: Had he assets in Cochin?

Rama Varmha Tampuran *(Secretary to Government)*: The assets in Cochin are here and we can proceed against them.

Mr. A. V. Moothedan *(Chalakkudi)*: What was the opinion?

Rama Vamha Tampuan *(Secretary to Government)*: The opinion was that it cannot be done.

Mr. A. B. Salem *(Mattancheri)*: What was the question? Was not the Advocate-General here competent to say?

Rama Varmha Tampuan *(Secretary to Government)*: We had the opinion of the present Advocate-General and on a previous occasion we had the opinion of one of his predecessors also and the Government thought that reference to the Madras Advocate-General would be worth-while.

Mr. A. B. Salem *(Mattancherir)*: The question was whether the Cochin Government could sue him, where they should sue and in what form they should sue him.

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